



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY

Principal Office: 207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY**Utility Address:** 207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

When was utility organized? 1/1/1902**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR GARY KOCH**Title:** CITY ADMINISTRATOR**Office Address:**

207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6406**Fax Number:** (608) 326 - 8182**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR TERRY DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@mhtc.net

President, chairman, or head of utility commission/board or committee:

Name: MR FRANK PINTZ**Title:** CHAIRMAN**Office Address:**

207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6406**Fax Number:** (608) 326 - 8182**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TERRY DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@mhtc.net**Date of most recent audit report:** 3/12/1999**Period covered by most recent audit:** 1/1/98 TO 12/31/98

Names and titles of utility management including manager or superintendent:

Name: MR LARRY GATES**Title:** WATER SUPERINTENDENT**Office Address:**
207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821**Telephone:** (608) 326 - 6406**Fax Number:** (608) 326 - 8182**E-mail Address:**

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:R. GRUNOW
G. KOCH
N. LOCHNER
E. MUELLER
T. PETERSON
F. PINTZ, CHAIRMAN
T. SHECKLER
B. STEINER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	514,606	506,889	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	257,437	204,589	2
Depreciation Expense (403)	80,129	79,496	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	79,994	81,612	5
Total Operating Expenses	417,560	365,697	
Net Operating Income	97,046	141,192	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	97,046	141,192	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,956	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	28,104	25,331	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	36,060	25,331	
Total Income	133,106	166,523	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	133,106	166,523	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	80,849	74,625	14
Amortization of Debt Discount and Expense (428)	4,258	3,858	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	85,107	78,483	
Net Income	47,999	88,040	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	316,128	228,088	20
Balance Transferred from Income (433)	47,999	88,040	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	364,127	316,128	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	28,104	5
Total (Acct. 419):	28,104	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	7,956				7,956	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	7,956	0	0	0	7,956	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	514,606	0	0	0	514,606	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	514,606	0	0	0	514,606	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	147,667		147,667	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	147,667	0	147,667	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,234,611	4,042,603	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,142,508	1,120,660	2
Net Utility Plant	3,092,103	2,921,943	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,109	6,362	6
Special Funds (125)	355,462	341,565	7
Total Other Property and Investments	359,571	347,927	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,714	11,664	8
Temporary Cash Investments (132)	375,141	198,046	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	90,438	89,955	11
Other Accounts Receivable (143)	1,899	1,271	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	55,999	49,086	14
Materials and Supplies (150)	19,144	19,979	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		3,405	17
Total Current and Accrued Assets	548,335	373,406	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	51,732	40,986	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	51,732	40,986	
Total Assets and Other Debits	4,051,741	3,684,262	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	628,712	628,712	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	364,127	316,128	23
Total Proprietary Capital	992,839	944,840	
LONG-TERM DEBT			
Bonds (221)	1,440,000	1,100,000	24
Advances from Municipality (223)	197,974	217,777	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,637,974	1,317,777	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,002	14,887	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	2,288	2,976	31
Interest Accrued (237)	31,099	24,875	32
Other Current and Accrued Liabilities (238)	10,414	16,623	33
Total Current and Accrued Liabilities	55,803	59,361	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,365,125	1,362,284	41
Total Liabilities and Other Credits	4,051,741	3,684,262	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,234,611	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,234,611	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,142,508	0	0	0	10
Total Accumulated Provision	1,142,508	0	0	0	
Net Utility Plant	3,092,103	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,120,660				1,120,660	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,129				80,129	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,266				3,266	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	83,395	0	0	0	83,395	13
Debits during year						14
Book cost of plant retired	58,994				58,994	15
Cost of removal	2,553				2,553	16
Other debits (specify):						17
					0	18
Total debits	61,547	0	0	0	61,547	19
Balance End of Year	1,142,508	0	0	0	1,142,508	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	19,144	19,979	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	19,144	19,979	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 MORTGAGE REVENUE BOND EXPENSE	400	428	14,604	1
BOND DISCOUNT	2,733	428	35,066	2
ESCROW FEES	1,125	428	2,062	3
Total			51,732	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	628,712	1
Changes during year (explain):		2
Balance end of year	628,712	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Mortgage Revenue Bonds	11/01/1991	09/01/2012	6.00%	1,100,000	1
1999 MORTGAGE REVENUE BONDS	09/01/1999	09/01/2014	5.20%	340,000	2
Total Bonds (Account 221):				1,440,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Municipality	00/00/0000	00/00/0000	0.00%	197,974	1
Total for Account 223				197,974	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	2,976	1
Accruals:		
Charged water department expense	79,994	2
Charged electric department expense		3
Charged sewer department expense	1,485	4
Other (explain):		
NONE		5
Total Accruals and other credits	81,479	
Taxes paid during year:		
County, state and local taxes	74,976	6
Social Security taxes	6,556	7
PSC Remainder Assessment	635	8
Other (explain):		
NONE		9
Total payments and other debits	82,167	
Balance end of year	2,288	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 MORTGAGE REVENUE BONDS	24,875	74,625	74,625	24,875	1
1999 MORTGAGE REVENUE BONDS		6,224		6,224	2
Subtotal	24,875	80,849	74,625	31,099	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	24,875	80,849	74,625	31,099	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,362,284	0	0	0	0	1,362,284	1
Add credits during year:							
For Services	2,175					2,175	2
For Mains						0	3
Other (specify):							
MISCELLANEOUS	666					666	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,365,125	0	0	0	0	1,365,125	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	4,109	2
Total (Acct. 124):	4,109	
Special Funds (125):		
BOND REDEMPTION FUND	3,316	3
WATER DEPRECIATION FUND	36,751	4
WATER REDEMPTION RESERVE FUND	146,119	5
WATER REDEMPTION INVESTMENT	15,680	6
WATER DEPRECIATION INVESTMENT	153,596	7
Total (Acct. 125):	355,462	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	90,438	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	90,438	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS	1,899	15
Total (Acct. 143):	1,899	
Receivables from Municipality (145):		
DUE FROM GENERAL-TAX ROLL	19,270	16
DUE FROM SEWER-OPERATING COSTS	36,729	17
Total (Acct. 145):	55,999	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,133,586	0	0	0	4,133,586	1
Materials and Supplies	19,561	0	0	0	19,561	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,131,584	0	0	0	1,131,584	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,363,704	0	0	0	1,363,704	6
Other (specify):					0	7
Average Net Rate Base	1,657,859	0	0	0	1,657,859	
Net Operating Income	97,046	0	0	0	97,046	8
Net Operating Income as a percent of						
Average Net Rate Base	5.85%	N/A	N/A	N/A	5.85%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	628,712	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	340,127	3
Other (Specify):		4
Total Average Proprietary Capital	968,839	
Net Income		
Net Income	47,999	5
Percent Return on Proprietary Capital	4.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountant's Compilation Report

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 25, 2000

Mr. Gary Koch, City Administrator
Prairie du Chien Municipal Water Utility
207 West Blackhawk Avenue
Prairie du Chien, WI 53821-1424

1999 Analytical Review DWCCA-4820-PJL

Dear Mr. Koch:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Given that the utility reports in the footnotes of the Water Services schedule on page W?16 that the services reported as added during the year in column (d) were financed by the water utility, please provide an explanation for the \$2,175 reported for contributions in aid of construction for water services in column (b) of Account 271 on page F-18.

2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years, and meters over 4 inches every year. Your 3 and 4 inch water meters have not been tested at the appropriate frequency in recent years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please

respond within 60 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\4820.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Frank Pintz, Chairman

REPLY RECEIVED 6/19/00.

#1, 3 services were financed at CZ-1 rate of \$725. Utility paid for the remainder of the services.

#2, the utility plans to replace their 3 & 4 inch meters over the next couple of years.

Review closed.

PJL

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Prairie du Chien
Prairie du Chien, Wisconsin 53821

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Prairie du Chien as of December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Prairie du Chien and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	504,846	1
Total Sales of Water	504,846	
Other Operating Revenues		
Forfeited Discounts (470)	4,505	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,255	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,760	
Total Operating Revenues	514,606	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	107,938	9
Water Treatment Expenses (630-635)	7,857	10
Transmission and Distribution Expenses (640-655)	91,671	11
Customer Accounts Expenses (901-904)	17,591	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	32,380	14
Total Operation and Maintenance Expenses	257,437	
Other Operating Expenses		
Depreciation Expense (403)	80,129	15
Amortization Expense (404-407)		16
Taxes (408)	79,994	17
Total Other Operating Expenses	160,123	
Total Operating Expenses	417,560	
NET OPERATING INCOME	97,046	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,054	110,180	159,721	4
Commercial	224	113,169	89,808	5
Industrial	19	142,209	84,053	6
Total Metered Sales to General Customers (461)	2,297	365,558	333,582	
Private Fire Protection Service (462)	29		12,137	7
Public Fire Protection Service (463)	1		116,271	8
Other Sales to Public Authorities (464)	25	23,026	20,717	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	35,697	22,139	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,353	424,281	504,846	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Bridgeport Sanitary District	#2124-BP	35,697	22,139	1
Total		35,697	22,139	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	116,271	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	116,271	
Forfeited Discounts (470):		
Customer late payment charges	4,505	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,505	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,430	10
Other (specify):		
MISCELLANEOUS	825	11
Total Other Water Revenues (474)	5,255	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	59,420	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	45,279	7
Operation Supplies and Expenses (623)	2,434	8
Maintenance of Pumping Plant (625)	805	9
Total Pumping Expenses	107,938	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)	7,857	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	7,857	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	60,011	14
Operation Supplies and Expenses (641)	11,437	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,886	16
Maintenance of Mains (651)	12,740	17
Maintenance of Services (652)	1,885	18
Maintenance of Meters (653)	1,092	19
Maintenance of Hydrants (654)	2,620	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	91,671	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,181	22
Accounting and Collecting Labor (902)	11,528	23
Supplies and Expenses (903)	882	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,591	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,527	27
Office Supplies and Expenses (921)	6,353	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,945	30
Property Insurance (924)	8,309	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	715	35
Transportation Expenses (933)	2,898	36
Maintenance of General Plant (935)	633	37
Total Administrative and General Expenses	32,380	
Total Operation and Maintenance Expenses	257,437	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		74,288	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,485	2
Net property tax equivalent		72,803	
Social Security		6,556	3
PSC Remainder Assessment		635	4
Other (specify): NONE			5
Total tax expense		79,994	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Crawford				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223610				3
County tax rate	mills		6.345150				4
Local tax rate	mills		7.574170				5
School tax rate	mills		12.530680				6
Voc. school tax rate	mills		1.897380				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.570990				10
Less: state credit	mills		1.957000				11
Net tax rate	mills		26.613990				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.574170				14
Combined School Tax Rate	mills		14.428060				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.002230				17
Total Tax Rate	mills		28.570990				18
Ratio of Local and School Tax to Total	dec.		0.770090				19
Total tax net of state credit	mills		26.613990				20
Net Local and School Tax Rate	mills		20.495164				21
Utility Plant, Jan. 1	\$	4,032,562	4,032,562				22
Materials & Supplies	\$	19,979	19,979				23
Subtotal	\$	4,052,541	4,052,541				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,052,541	4,052,541				26
Assessment Ratio	dec.		0.894415				27
Assessed Value	\$	3,624,653	3,624,653				28
Net Local & School Rate	mills		20.495164				29
Tax Equiv. Computed for Current Year	\$	74,288	74,288				30
Tax Equivalent per 1994 PSC Report	\$	72,913					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	74,288					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	10,434		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	397,873		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	903		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	409,210	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	191,688		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	212,955		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	404,643	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	290		24
Structures and Improvements (341)	4,396		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			10,434	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			397,873	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			903	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	409,210	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			191,688	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			212,955	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	404,643	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			290	24
Structures and Improvements (341)			4,396	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	384,931		26
Transmission and Distribution Mains (343)	2,071,515	147,624	27
Fire Mains (344)	0		28
Services (345)	272,177	89,376	29
Meters (346)	161,973	3,399	30
Hydrants (348)	145,621	20,644	31
Other Transmission and Distribution Plant (349)	3,802		32
Total Transmission and Distribution Plant	3,044,705	261,043	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	66,906		34
Office Furniture and Equipment (391)	7,152		35
Computer Equipment (391.1)	8,585		36
Transportation Equipment (392)	33,055		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	14,797		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	29,875		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	13,634		44
Other Tangible Property (399)	0		45
Total General Plant	174,004	0	
Total utility plant in service directly assignable	4,032,562	261,043	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,032,562	261,043	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			384,931	26
Transmission and Distribution Mains (343)	43,355		2,175,784	27
Fire Mains (344)			0	28
Services (345)	14,944		346,609	29
Meters (346)	695		164,677	30
Hydrants (348)			166,265	31
Other Transmission and Distribution Plant (349)			3,802	32
Total Transmission and Distribution Plant	58,994	0	3,246,754	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			66,906	34
Office Furniture and Equipment (391)			7,152	35
Computer Equipment (391.1)			8,585	36
Transportation Equipment (392)			33,055	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			14,797	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			29,875	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			13,634	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	174,004	
Total utility plant in service directly assignable	58,994	0	4,234,611	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	58,994	0	4,234,611	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			36,100	36,100	1
February			35,700	35,700	2
March			38,400	38,400	3
April			39,200	39,200	4
May			45,300	45,300	5
June			47,200	47,200	6
July			51,700	51,700	7
August			48,400	48,400	8
September			42,600	42,600	9
October			40,207	40,207	10
November			39,400	39,400	11
December			39,900	39,900	12
Total for year	0	0	504,107	504,107	
Less: Measured or estimated water used in main flushing and water treatment during year				800	13
Less: Other utility use				7,275	14
Other utility use explanation:					15
Main Breaks, Trickle Credit and City Equipment Usage					
Water pumped into distribution system				496,032	16
Less: Water sold				424,281	17
Losses and unaccounted for				71,751	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,200	21
Date of maximum: 5/23/1999					22
Cause of maximum:					23
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				900	24
Date of minimum: 1/24/1999					25
Total KWH used for pumping for the year				684,440	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EAST BLACKHAWK AVENUE	#1	140	18	2,000,000	Yes	1
EAST BLACKHAWK AVENUE	#2	110	12	1,800,000	Yes	2
EAST WELLS STREET	#3	136	18	2,200,000	Yes	3
EAST PINE STREET	#4	130	18	2,160,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	#1	#2	#3	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,280	1,400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1948	1948	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	125	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	#4			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			22
Year Installed	1992			23
Type	ELECTRIC			24
Horsepower	150			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4 5
Year constructed	1948	1992	6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	210	210	9 10
Total capacity in gallons	1,000,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13 14
Points of application (wellhouse, central facilities, booster station, other)			15 16 17
Filters, type (gravity, pressure, other, none)			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20 21 22
Is a corrosion control chemical used (yes, no)?			23 24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	63,139	0	0	(43,286)	19,853	1
M	D	6.000	126,989	0	5,750	49,036	170,275	2
M	D	8.000	39,581	5,750	0	0	45,331	3
M	D	10.000	13,494	0	0	0	13,494	4
M	D	12.000	31,369	0	0	0	31,369	5
Total Within Municipality			274,572	5,750	5,750	5,750	280,322	
Total Utility			274,572	5,750	5,750	5,750	280,322	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,049	130	131	0	2,048	70	1
M	1.000	139	4	0	0	143	19	2
M	1.250	30	0	0	0	30	16	3
M	1.500	22	0	0	0	22	1	4
M	2.000	44	0	0	0	44		5
M	3.000	5	0	0	0	5		6
M	4.000	12	2	0	0	14		7
M	6.000	12	3	0	0	15		8
Total Utility		2,313	139	131	0	2,321	106	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,167	0	0	8	2,175	106	1
1.000	74	0	1	0	73	2	2
1.250	6	0	0	2	8	0	3
1.500	26	0	0	2	28	0	4
2.000	41	2	1	0	42	0	5
3.000	12	2	0	0	14	0	6
4.000	5	0	0	0	5	0	7
Total:	2,331	4	2	12	2,345	108	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,930	153	4	6	0	82	2,175	1
1.000	7	57	6	1	0	2	73	2
1.250	0	1	0	5	0	2	8	3
1.500	0	22	3	1	0	2	28	4
2.000	3	33	0	4	0	2	42	5
3.000	0	8	3	3	0	0	14	6
4.000	0	0	4	1	0	0	5	7
Total:	1,940	274	20	21	0	90	2,345	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	295	5		(16)	284	2
Total Fire Hydrants	295	5	0	(16)	284	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 284

Number of distribution system valves end of year: 1,561

Number of distribution valves operated during year: 390

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report

Water Operation & Maintenance Expenses (Page W-05)

Fuel or Power Purchased for Pumping (622) increased \$12,718 or 39%.
Increase is due to more water being pumped in 1999 compared to 1998.

Operation Supplies and Expenses (632) increased \$7,614. Increase is due to increase in laboratory expenses.

Operation Supplies and Expenses (641) increased \$5,264 or 85%. Increase is due to more supplies being purchased for maintenance and repairs compared to 1998.

Maintenance of Mains (651) increased \$7,535. Increase is due to more repairs being done on Mains in 1999 compared to 1998. Most of increase is due to repairing water line under slough.

Water Mains (Page W-15)

5,750 FEET OF 6" MAINS WERE RETIRED AND REPLACED WITH 5,750 FEET OF 8" MAINS IN 1999. THE MAINS WERE FINANCED BY THE WATER UTILITY.

ADJUSTMENTS WERE NECESSARY IN 1999 TO ADJUST TO ACTUAL MAIN FOOTAGE.

Water Services (Page W-16)

SERVICE ADDITIONS WERE FINANCED BY THE WATER UTILITY.

Per 6/15/00 letter from utility, 3 services financed at CZ-1 rate of \$725 each.

Meters (Page W-17)

THE NUMBERS OF UTILITY OWNED METERS WERE ADJUSTED IN 1999 TO CORRECT INVENTORY AND PROPERTY RECORDS.

Hydrants and Distribution System Valves (Page W-18)

THE NUMBER OF HYDRANTS IN SERVICE WERE ADJUSTED TO ACTUAL.
